IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:
    Sinha Navin Kumar
Serial No.: 09/704,649
Filed: November 2, 2000
For: SYSTEM, METHOD AND PROGRAM PRODUCT FOR OPTIMISING
       COMPUTER SOFTWARE BY PROCEDURE CLONING

: Confirmation No.
: Group Art Unit: 2123
: Examiner:
: Docket No.: JP920000155US1

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Technology Center 2100

APPOINTMENT OF ATTORNEY

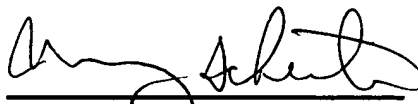Commissioner for Patents
Washington, D.C. 20231

Sir:

The undersigned attorney, who has been appointed as an attorney in the Combined Declaration and Power of Attorney for the above-identified application, hereby appoints the following [of International Business Machines Corporation, Almaden Research Center, 650 Harry Road, San Jose, California 95120, telephone number (408) 927-3360] his associate attorneys to prosecute said application and to transact all business in the Patent and Trademark Office connected therewith:

T. Rao Coca (Reg. No. 29,784), Thomas R. Berthold (Reg. No. 28,689), Daniel E. Johnson (Reg. No. 37,033), Marc D. McSwain (Reg. No. 44,929), Alison D. Mortinger (Reg. No. 39,306), Khanh Q. Tran (Reg. No. 41,352)

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Respectfully submitted,
Attorney for the Applicant(s)

Dated: 1/23/02

by _____
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